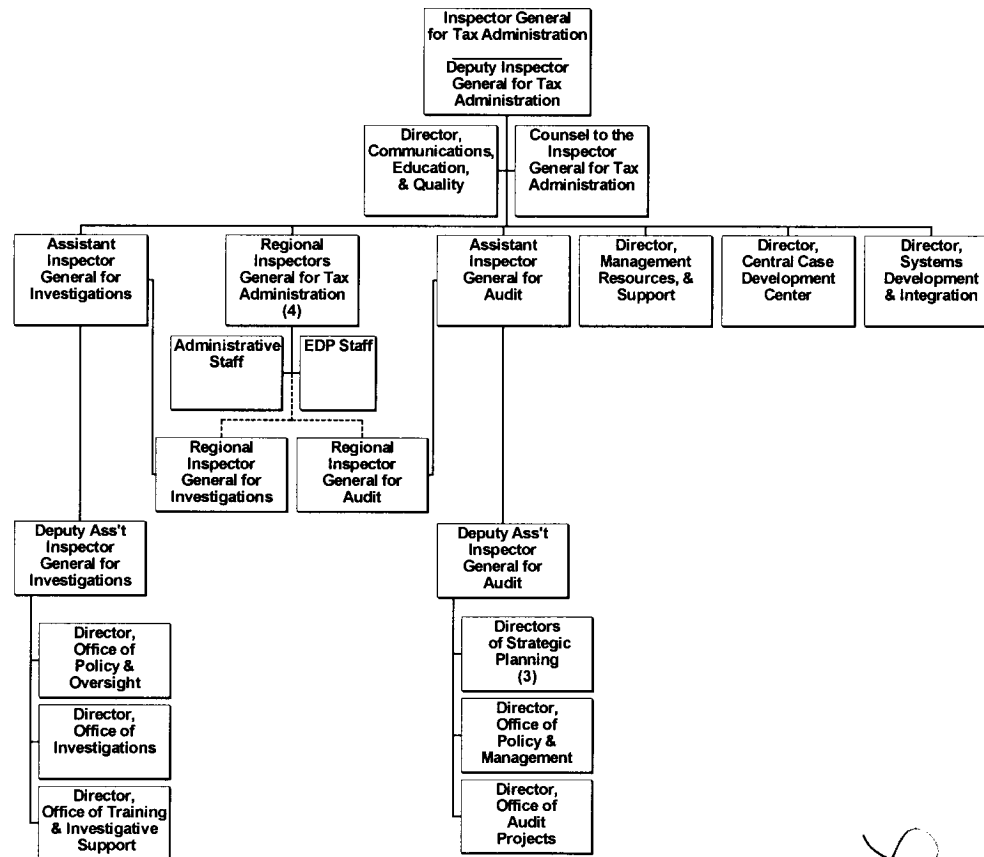


Treasury Inspector General for Tax Administration



Laurence W Rogers

Acting Treasury Inspector
General for Tax Administration

January 15, 1999